



BILL HASLAM
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
6TH FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0380

KEVIN HUFFMAN
COMMISSIONER

**LEA COMPREHENSIVE APPLICATION FOR
SPECIAL EDUCATION SERVICES**

Tennessee Code Annotated §49-10-302
Public Law 94-142, as amended
Public Law 105-17, as amended
Public Law 108-446

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

Compliance Assurance and Statistical Information		July 1, 2012 – September 30, 2013	
School System:	Coffee County Schools		
Director of Schools:	Kenny Casteel		
	Signature	Date	
E-Mail Address:	casteelk@k12coffee.net		
Name of Program Contact Person:	Kathryn McCormick		
E-Mail Address:	mccormickk@k12coffee.net		
Address:	1343 McArthur Street	Telephone No.:	931-723-5150
	Manchester, Tennessee 37355		

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

		Permissive Use of Funds Requested for:		
Amount of IDEA, Part B Funds Approved:	\$	A	B	C
Signature (Authorized State Department of Education Official)		Date		

Must be submitted to your IDEA Fiscal Management Consultant no later than June 1, 2012.

TCA 49-10-302 Section 612 (a) (11)

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a) (1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a) (2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a) (3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a) (4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a) (5) (A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a) (6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a) (7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a) (8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a) (9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a) (10) and an IEP or, if consistent with sections 614(d) (2) (B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a) (9)
 - j. Ensure that all requirements under §612(a) (10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a) (14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a) (3)

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a) (23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a) (6)

LEA: Coffee County Schools

3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a) (15) and 612 (a) (16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a) (7)
4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a) (8)
5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a) (9)
6. Subject to section 613(b) (3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b) (2)
7. Ensure that all requirements under §613(a) (5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-03 (3) (a)
9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a) (2) (B)-(C) to reduce the level of expenditures. §613(a) (2) (A) and §612(a) (17), TRR&MS 0520-1-9-03(2) (k) (4)
10. According to Rule 0520-1-9-14(6) (a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-03 (3) (a) (b)
13. Eligibility as a child with a disability pursuant to the IDEA and state disability eligibility standards will be established prior to expenditure of IDEA Part B funds for implementation of school nurse or school health services pursuant to 34 C.F.R. §300.34(c)(13).
14. Children with healthcare needs or medical conditions of a short duration, temporary nature, or medical conditions that require infrequent school nurse or school health services, and whose educational performance is not adversely affected by such healthcare needs or medical conditions, will not be certified as eligible pursuant to IDEA and state disability eligibility standards for the purpose of accessing IDEA Part B funds to provide school nurse or school health services for such children.
15. Prior to including school nurse or school health services in an Individualized Education Program (IEP), an IEP Team will determine that the child needs school nurse or school health services to benefit from his or her education and thereby receive FAPE. In making this determination, the IEP Team will consider the child's educational progress.
16. School nurse or school health services will not be included as related services in instances where an IDEA eligible child's healthcare needs or medical condition do not affect his or her educational performance or the receipt of FAPE.

Signature of Director of Schools

Date

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
Ages 6-21**

DISABILITY	(1) Within School System	Full time placement only (2) Contractual Agreement	(3) Total to Receive FAPE	(4) # Receiving Special Transportation **	(5) # Private School Students Placed by LEA Receiving Services	Placed by Parents	
						(6a) # Private School Students Placed by Parents within system	(6b) # Of Private School Students (6a) Served by LEA This School Year
	6-21	6-21	6-21	6-21	6-21	6-21	6-21
Autism	21		21	9		1	1
Blind			0				
Deaf-Blindness			0				
Deafness			0				
Developmental Delay	15		15	2			
Emotional Disturbance	19		19	6			
Hearing Impairments	9		9				
Intellectually Gifted	49		49	1			
Language Impairments	124		124	2			
Intellectual Disability	42		42	23			
Multiple Disabilities	15		15	13			
Orthopedic Impairments	5		5	3			
Other - Functional Delay	42		42	1			
Other - Health Impairments	108		108	9			
Specific Learning Disabilities	164		164	2			
Speech Impairment	106		106				
Traumatic Brain Injury	4		4	1			
Visual Impairments	2		2	1			
TOTAL	725	0	725	73	0	1	1

** If special transportation is provided a transportation budget page must be included – GP and/or federal.

- Unduplicated Count
- EOY Report may be used as a method of projecting numbers.

B. OPTIONS TO BE PROVIDED* AGES 6 -21

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	*TOTAL
178	202	96	122	115	10	90	20	0	1	834

*Must be equal to or greater than total for 6-21 yr olds in column 3 under A above.

* This is a **unduplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.

***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

(It is recommended that the LEA pull Options of Service from a date when the LEA's enrollment was at its peak)

Do not place 0's in columns with no students.

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, you must answer **yes** or **no** to each of the following items (A, B, and C). Any **yes** response requires completion of a corresponding form that follows. If **no** is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

____ **Yes** ☒ **No** **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows an LEA to reduce state and local maintenance of effort by an amount that equals up to 50% of the increase in IDEA funds from the previous year if those funds are used to provide activities authorized under ESEA. If the LEA wishes to reduce MOE, it must use the attached form to calculate the maximum amount available for this purpose (Page 4A) and indicate how these funds will be used (Page 4A(1)).

There are limitations to this adjustment. Any LEA identified as not meeting requirements in the State's APR, is prohibited by law from reducing its maintenance of effort figures.

____ **Yes** ☒ **No** **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows an LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 4B)*

____ **Yes** ☒ **No** **C. Permissive Use of IDEA funds for Coordinated Early Intervening Services.** IDEA allows an LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.** *(Use form on Page 4C) If the LEA is also electing to reduce local effort.*

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Coordinated Early Intervening Services (Section 618 (d) (2) (B)). The amount expended by an LEA under Coordinated Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item "A" *Adjustment to Local Effort* (above).

If an applicant utilizes these funds, the calculations must be shown on the corresponding forms.

C. FINANCIAL INFORMATION**2. Estimated Expenditures
Education for Students with Disabilities**

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions
116	Teachers	1,690,498.00	41.00	78,700.00	2.00
117	Career Ladder Program	17,290.00	XXXXXXX	XXXXXXX	XXXXXXX
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX
128	Homebound Teachers	3,500.00	0.09		
162	Clerical Personnel				
163	Educational Assistants	213,550.00	18.00	379,100.00	31.00
171	Speech Pathologist	168,920.00	4.00		
189	Other Salaries & Wages	132,950.00	3.50	18,485.00	0.50
195	Certified Substitute Teachers	2,500.00	N/A	3,000.00	N/A
198	Non-Certified Substitute Teachers	16,500.00	N/A	15,000.00	N/A
201	Social Security	133,000.00	XXXXXXX	29,500.00	XXXXXXX
204	State Retirement	196,963.00	XXXXXXX	38,194.00	XXXXXXX
206	Life Insurance	9,768.00	XXXXXXX	6,300.00	XXXXXXX
207	Medical Insurance	402,040.00	XXXXXXX	232,000.00	XXXXXXX
208	Dental Insurance	24,155.00	XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX
212	Employer Medicare	30,000.00	XXXXXXX	7,000.00	XXXXXXX
299	Other Fringe Benefits		XXXXXXX		XXXXXXX
310	Contracts With Other Public Agencies		XXXXXXX		XXXXXXX
311	Contracts With Other School Systems		XXXXXXX		XXXXXXX
312	Contracts With Private Agencies		XXXXXXX		XXXXXXX
322	Evaluation & Testing		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX
336	Maintenance And Repair Services - Equipment	1,200.00	XXXXXXX	4,000.00	XXXXXXX
356	Tuition		XXXXXXX		XXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXX		XXXXXXX
370	Contracts for Substitute Teachers - Non-Certified		XXXXXXX		XXXXXXX
399	Other Contracted Services	100,000.00	XXXXXXX		XXXXXXX
429	Instructional Supplies & Materials	12,000.00	XXXXXXX	4,000.00	XXXXXXX
449	Textbooks		XXXXXXX	1,500.00	XXXXXXX
499	Other Supplies & Materials	6,500.00	XXXXXXX	3,600.00	XXXXXXX
535	Fee Waivers		XXXXXXX		XXXXXXX
599	Other Charges	1,250.00	XXXXXXX	1,500.00	XXXXXXX
725	Special Education Equipment		XXXXXXX	3,000.00	XXXXXXX
71200	TOTAL EXPENDITURES	3,162,584.00	XXXXXXX	824,879.00	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals.**Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

TRR&MS 0520-1-9-.03 (2) (k) (7)

0520-1-9-.03 (1) (k) (2)

EDGAR Sect 80.20 (a) (2)

(Subpart C (b) (4))

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions
72120	SUPPORT SERVICES (72000) STUDENTS (72100) HEALTH SERVICES (72120)				
131	Medical Personnel	20,742.00	0.50		
189	Other Salaries & Wages				
201	Social Security	1,286.00	XXXXXXXX		XXXXXXXX
204	State Retirement	1,842.00	XXXXXXXX		XXXXXXXX
206	Life Insurance	272.00	XXXXXXXX		XXXXXXXX
207	Medical Insurance	3,161.00	XXXXXXXX		XXXXXXXX
208	Dental Insurance	204.00	XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX
212	Employer Medicare	300.00	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-Equipment		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX
413	Drugs & Medical Supplies		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX
599	Other Charges		XXXXXXXX		XXXXXXXX
735	Health Equipment		XXXXXXXX		XXXXXXXX
72120	TOTAL EXPENDITURES	27,807.00	XXXXXXXX	0.00	XXXXXXXX

Special Education Expenses Only

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C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions
72130	SUPPORT SERVICES (72000) STUDENTS (72100) OTHER STUDENT SUPPORT (72130)				
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX
123	Guidance Personnel				
124	Psychological Personnel				
127	Career Ladder - Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX
130	Social Workers				
135	Assessment Personnel				
161	Secretary(s)				
162	Clerical Personnel				
164	Attendants				
170	School Resource Officers				
189	Other Salaries & Wages				
201	Social Security		XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX
309	Contracts with Government Agencies		XXXXXXXX		XXXXXXXX
311	Contracts with other School Systems		XXXXXXXX		XXXXXXXX
322	Evaluation & Testing	6,100.00	XXXXXXXX	2,000.00	XXXXXXXX
330	Operating Lease Payment		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-Equip		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX
524	In-service/Staff Development		XXXXXXXX		XXXXXXXX
599	Other Charges		XXXXXXXX		XXXXXXXX
790	Other Equipment		XXXXXXXX		XXXXXXXX
72130	TOTAL EXPENDITURES	6,100.00	XXXXXXXX	2,000.00	XXXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals.**Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions
72220	SUPPORT SERVICES (72000)				
	INSTRUCTIONAL STAFF (72200)				
	SPECIAL EDUCATION PROGRAM STAFF (72220)				
105	Supervisor/Director	63,725.00	1.00		
117	Career Ladder Program	1,000.00	XXXXXXX	XXXXXXX	XXXXXXX
124	Psychological Personnel	151,999.00	3.05	3,897.00	0.07
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX
135	Assessment Personnel				
161	Secretary(s)	18,845.00	0.50	18,845.00	0.50
162	Clerical Personnel				
171	Speech Pathologist (Supervisory)				
189	Other Salaries & Wages	2,400.00	0.04		
196	In-Service Training		XXXXXXX		XXXXXXX
201	Social Security	13,000.00	XXXXXXX	1,374.00	XXXXXXX
204	State Retirement	21,056.00	XXXXXXX	2,005.00	XXXXXXX
206	Life Insurance	898.00	XXXXXXX	91.00	XXXXXXX
207	Medical Insurance	38,799.00	XXXXXXX	4,721.00	XXXXXXX
208	Dental Insurance	1,496.00	XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX
212	Employer Medicare	3,000.00	XXXXXXX	300.00	XXXXXXX
299	Other Fringe Benefits		XXXXXXX		XXXXXXX
307	Communication		XXXXXXX		XXXXXXX
308	Consultants		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services -Equipment	2,735.00	XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX
355	Travel	8,000.00	XXXXXXX	2,000.00	XXXXXXX
399	Other Contracted Services	500.00	XXXXXXX	24,621.00	XXXXXXX
499	Other Supplies & Materials	1,000.00	XXXXXXX	2,500.00	XXXXXXX
524	In-Service/Staff Development	250.00	XXXXXXX	1,000.00	XXXXXXX
599	Other Charges	1,000.00	XXXXXXX	2,412.00	XXXXXXX
790	Other Equipment		XXXXXXX		XXXXXXX
72220	TOTAL EXPENDITURES	329,703.00	XXXXXXX	63,766.00	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	FTE Positions
72410	SUPPORT SERVICES (72000)				
	SCHOOL ADMIN. (72400)				
	OFFICE OF PRINCIPAL (72410)				
104	Principal(s)				
117	Career Ladder Program		XXXXXXX	XXXXXXX	XXXXXXX
119	Accountants/ Bookkeepers				
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX
139	Assistant Principal(s)				
161	Secretary(s)				
162	Clerical Personnel				
189	Other Salaries & Wages				
196	In-Service Training		XXXXXXX		XXXXXXX
201	Social Security		XXXXXXX		XXXXXXX
204	State Retirement		XXXXXXX		XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX
207	Medical Insurance		XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX
212	Employer Medicare		XXXXXXX		XXXXXXX
299	Other Fringe Benefits		XXXXXXX		XXXXXXX
307	Communication	4,500.00	XXXXXXX	1,500.00	XXXXXXX
317	Data Processing Services		XXXXXXX		XXXXXXX
320	Dues & Memberships		XXXXXXX		XXXXXXX
330	Operating Lease Payment		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services-		XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX
355	Travel		XXXXXXX		XXXXXXX
399	Other Contracted Services		XXXXXXX		XXXXXXX
411	Data Processing Supplies		XXXXXXX		XXXXXXX
435	Office Supplies		XXXXXXX		XXXXXXX
499	Other Supplies & Materials		XXXXXXX		XXXXXXX
524	In-Service/Staff Development		XXXXXXX		XXXXXXX
599	Other Charges		XXXXXXX		XXXXXXX
701	Administration Equipment		XXXXXXX		XXXXXXX
72410	TOTAL EXPENDITURES	4,500.00	XXXXXXX	1,500.00	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals.**Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions
72710	SUPPORT SERVICES (72000) STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710)				
105	Supervisor/Director				
142	Mechanic(s)				
146	Bus Drivers	150,000.00	14.00		
162	Clerical Personnel				
189	Other Salaries & Wages				
196	In-Service Training				
201	Social Security	8,500.00	XXXXXXXX		XXXXXXXX
204	State Retirement	12,780.00	XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX
212	Employer Medicare	1,800.00	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX
311	Contracts with Other School Systems		XXXXXXXX		XXXXXXXX
312	Contracts with Private Agencies		XXXXXXXX		XXXXXXXX
313	Contracts with Parents		XXXXXXXX		XXXXXXXX
314	Contracts with Public Carriers		XXXXXXXX		XXXXXXXX
315	Contracts with Vehicle Owners		XXXXXXXX		XXXXXXXX
329	Laundry Service		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX
338	Maintenance & Repair Service -Vehicles		XXXXXXXX		XXXXXXXX
340	Medical & Dental Services		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX
351	Rentals		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX
412	Diesel Fuel		XXXXXXXX		XXXXXXXX
418	Equipment & Machinery Parts		XXXXXXXX		XXXXXXXX
424	Garage Supplies		XXXXXXXX		XXXXXXXX
425	Gasoline		XXXXXXXX		XXXXXXXX
433	Lubricants		XXXXXXXX		XXXXXXXX
450	Tires & Tubes		XXXXXXXX		XXXXXXXX
453	Vehicle Parts		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX
599	Other Charges		XXXXXXXX		XXXXXXXX
701	Administration Equipment		XXXXXXXX		XXXXXXXX
729	Transportation Equipment		XXXXXXXX		XXXXXXXX
72710	TOTAL EXPENDITURES	173,080.00	XXXXXXXX	0.00	XXXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

C. FINANCIAL INFORMATION (continued)**3. Estimated Expenditure Summary
Education for Students with Disabilities**

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA
71150	Alternative Schools		
71200	Special Education Program	3,162,584.00	824,879.00
72120	Health Services	27,807.00	
72130	Other Student Support	6,100.00	2,000.00
72215	Alternative Instruction Program		
72220	Special Education Program Staff	329,703.00	63,766.00
72410	Office of Principal	4,500.00	1,500.00
72710	Transportation	173,080.00	
99100-504	Transfer Out of Funds: Indirect Cost *	XXXXXXXX	8,802.00
99100-504	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort		XXXXXXXX
	B. School Wide	XXXXXXXX	
	C. Early Intervening Services	XXXXXXXX	
TOTAL EXPENDITURES		3,703,774.00	900,947.00

*Indirect Cost Rate: .99% (List indirect cost rate approved for **FY '13**)

Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.
Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.

GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16D

C. FINANCIAL INFORMATION (continued)

IDEA, PART B

4. Equipment Purchase
Requiring Prior Approval

THIS INCLUDES EQUIPMENT HAVING A USEFUL LIFE OF
MORE THAN ONE YEAR AND AN ACQUISITION COST OF
\$5,000.00 OR MORE PER UNIT.

BUDGET CODES	QUANTITY	DESCRIPTION	UNIT COST	TOTAL COST	JUSTIFICATION FOR PURCHASE OF EACH ITEM
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
			TOTAL	0.00	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Coffee County Schools

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
X	116	Teachers	To pay for teachers working with SE students (1.0 FTE Sped PS)	
	117	Career Ladder Program	To pay for career ladder program for qualified teachers	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
X	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
X	189	Other Salaries & Wages (Specify)	1/2 Speech Assistant	
X	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
X	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe benefit for above salaries	
X	204	State Retirement	Fringe benefit for above salaries	
X	206	Life/Vision Insurance	Fringe benefit for above salaries	
X	207	Medical Insurance	Fringe benefit for above salaries	
	208	Dental Insurance	Fringe benefit for above salaries	
	210	Unemployment compensation	Fringe benefit for above salaries	
X	212	Employer Medicare	Fringe benefit for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agencies	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
X	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)		
X	429	Instructional Supplies & Materials (Specify)	To purchase supplemental supplies /materials for the SE classroom such as paper, pencils,calculators, workbooks, (PS supplies included)	
X	449	Textbooks (Specify)	To purchase supplemental textbooks for SE students for extra sets at home	
X	499	Other Supplies & Materials (Specify)	Supplies /Materials for SE support staff non-instructional supplies, , cleaning supplies, Staff Dev. Training materials	
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
X	599	Other Charges (Specify)	To purchase headphones, Sped Field Trip admission if needed for instruction related field trips	
X	725	Special Education Equipment * (Specify)	Other SE equipment under \$5000 (FM Systems, Student computer)	

Note for EAs: If hiring EAs/LPNs or EAs/Bus Attendants must indicate such with justification

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Coffee County Schools

Students Support Services/Other Student Support

	Acct. No. 72130	Description	Justification	
	123	Guidance Personnel	SE to pay salary of guidance personnel to work w/children w/disabilities	
	124	Psychological Personnel	To pay salary of SE psychological personnel	
	130	Social Workers	To pay salary of SE social workers	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
	161	Secretary(s)	To pay salary of SE secretary for support personnel	
	162	Clerical Personnel	To pay salary of SE clerical worker for support personnel	
	164	Attendants	To pay salary of SE attendants	
	170	School Resource Officers	To pay salary of SE school resource officer	
	189	Other Salaries and Wages (Specify)		
	201	Social Security	Fringe benefit for above salaries	
	204	State Retirement	Fringe benefit for above salaries	
	206	Life Insurance	Fringe benefit for above salaries	
	207	Medical Insurance	Fringe benefit for above salaries	
	208	Dental Insurance	Fringe benefit for above salaries	
	210	Unemployment Compensation	Fringe benefit for above salaries	
	212	Employer Medicare	Fringe benefit for above salaries	
	299	Other Fringe Benefits (Specify)		
	307	Communication	SE communication costs	
	309	Contracts with Government Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
X	322	Evaluation & Testing	To evaluate and test SE students by guidance, psychological, or assessment staff	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services - Equipment	To maintain & repair equipment used by support staff	
	348	Postal Charges	To pay for postage used by support staff	
	355	Travel	Travel by SE support staff	
	399	Other Contracted Services (Specify)		
	499	Other Supplies & Materials (Specify)		
	524	In-Service/Staff Development (Specify)		
	599	Other Charges (Specify)		
	790	Other Equipment (Specify)		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Coffee County Schools

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification	
	105	Supervisor/Director	Pay salary for SE Supervisor/Director	
	117	Career Ladder Program	To pay career ladder salary to qualified teachers	
X	124	Psychological personnel	To pay salary of SE psychologist	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
X	161	Secretary(s)	To pay salary of SE secretary	
	171	Speech Pathologist (Supervisory)	To pay for SE speech pathologist for supervisory services	
X	189	Other Salaries and Wages (Specify)	To pay for Special Education Bus trips.	
	196	In-Service Training	Pay for training of SE support staff	
X	201	Social Security	Fringe benefit for above personnel	
X	204	State Retirement	Fringe benefit for above personnel	
X	206	Life/Vision Insurance	Fringe benefit for above personnel	
X	207	Medical Insurance	Fringe benefit for above personnel	
	208	Dental Insurance	Fringe benefit for above personnel	
	210	Unemployment Compensation	Fringe benefit for above personnel	
X	212	Employer Medicare	Fringe benefit for above personnel	
	299	Other Fringe Benefits (Specify)		
	307	Communication	SE communication costs	
	308	Consultants	To pay consultants	For:
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	348	Postal Charges	To pay for postal charges for SE programs	
X	355	Travel	Travel for SE support Staff	For travel between schools and for meetings such as sped conferences, law seminars
X	399	Other Contracted Services (Specify)	OT & PT services for Sped Students	
X	499	Other Supplies & Materials (Specify)	Supplies for SE support staff (training modules for para-educators)	
X	524	In-Services/Staff Development (Specify)	In-service for para- educators	
X	599	Other Charges (Specify)	Other supplies/materials with short life spans SE support staff (service contracts for copiers/printers)	
	790	Other Equipment (Specify)		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Coffee County Schools

Support Services/School Administration/Office of Principal

	Acct. No 72410	Description	Justification
	104	Principal (s)	Pay salary of school principal supervising SE students
	119	Accountants/Bookkeepers	To pay salary of SE accountant/bookkeeper
	139	Assistant Principal(s)	To pay salary of assistant principal supervising SE students
	161	Secretary(s)	To pay salary for school secretary
	162	Clerical Personnel	To pay salary for school clerks
	189	Other Salaries and Wages (Specify)	
	196	In-Service Training	In-service for school administrative staff serving SE students
	201	Social Security	Fringe benefit for above personnel
	204	State Retirement	Fringe benefit for above personnel
	206	Life Insurance	Fringe benefit for above personnel
	207	Medical Insurance	Fringe benefit for above personnel
	208	Dental Insurance	Fringe benefit for above personnel
	210	Unemployment Compensation	Fringe benefit for above personnel
	212	Employer Medicare	Fringe benefit for above personnel
	299	Other Fringe Benefits (Specify)	
X	307	Communication	SE communication costs
	317	Data Processing Services	SE costs for data processing services
	320	Dues and Memberships	Professional due/memberships for SE office staff
	330	Operating Lease Payments (Specify)	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE office equipment
	348	Postal Charges	To pay for SE postal charges
	355	Travel	To pay travel for SE school administrative staff
	399	Other Contracted Services (Specify)	
	411	Data Processing Supplies	To maintain data processing supplies for the SE program
	435	Office Supplies	Supplies for SE office staff
	499	Other Supplies & Materials (Specify)	
	524	In-Services/Staff Development (Specify)	
	599	Other Charges (Specify)	
	701	Administration Equipment (Specify)	

C. FINANCIAL INFORMATION (continued)
6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort
State/Local Funds

a. Expenditures for 2009-2010

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report 2009-2010)	<u>\$3169515.72</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2009-2010)	<u>802</u>
3. Per pupil expenditures 2009-2010 Divide a (1) by a (2)	<u>\$3952.01</u>

b. Expenditures for 2010-2011

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2010 - 2011)	<u>3251568.37</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2010-2011)	<u>762</u>
3. Per pupil expenditures 2010-2011 Divide b (1) by b (2)	<u>4267.15</u>

c. Expenditures for 2011-2012 *

1. Actual or projected (Circle one) amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2011- 2012)	<u>\$3565912</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2011-2012)	<u>781</u>
3. Per pupil actual or projected expenditures 2011-2012 Divide c (1) by c (2)	<u>4565.83</u>
4. System's total net enrollment (All Students)	<u>4490</u>
Percentage of S.E. Students (Divide c.2 by c.4) 0.16%	<u>17 %</u>

<i>DOE USE ONLY</i>
\$
\$

d. Projected Expenditures for 2012-2013

(Page 14, Total Expenditures General Purpose Funds) \$3703774

*** NOTE: If c.1. and c.3 are less than b.1 and b.3. , a maintenance of effort problem has occurred. Please submit documentation that justifies this reduction in expenditures. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. If d. is less than c.1., a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.**

Comprehensive Application for Special Education Services Checklist

Page -Cover Page

LEA SEA

- ☐ ☐ ALL items in box labeled "To be Completed by Local School System" have been answered.
- ☐ ☐ The Director of Schools has signed and dated the plan.
- ☐ ☐ The LEA has identified the plan with the original signature.

Comments:

Part I – Compliance Assurances

Pages 1-2 – Compliance Assurances

- ☐ ☐ Name of LEA is given at the top of page
- ☐ ☐ Pages are included.
- ☐ ☐ Signed and dated by the Director of Schools.

Part II – Statistical Information

Page 3 – Children with Disabilities to Receive FAPE Services from the School System

- ☐ ☐ Name of LEA is given at top of page
- ☐ ☐ Boxes in Column 1 are completed appropriately by primary disability and are totaled correctly at bottom of page. (May use end of year report as a method of projecting numbers for new fiscal year.)
- ☐ ☐ For Column 2 include any students served full-time by contractual agreement. The LEA must submit a contract for any full-time Special Education placements to be approved by the Commissioner within 30 days of initiation of the contract. Totals are correct at bottom of column.
- ☐ ☐ Totals in Column 3 are correct for each disability (column 1 + Column 2) and at bottom of page.
- ☐ ☐ Column 4 indicates the # of students receiving special transportation and totals are correct. **Note: If any students are receiving special transportation, cost for this expense must be included in the appropriate budget page or appropriate justification given for not using this page.**
- ☐ ☐ Column 5 includes only those students placed in a private school by the LEA. The total is correct at the bottom of the column.
- ☐ ☐ Columns 6(a) and (b) includes only private school children placed by their parents. The totals at the bottom of each column are correct.
- ☐ ☐ Grand total is correct.

Comments: The numbers on this page represent an unduplicated count (head count) of students.

Page 3 – Options to be Provided (Ages 6-21)

- ☐ ☐ Indicate number of children served by option. This is a **duplicated count** and should reflect both primary and one secondary option of service.
- ☐ ☐ The grand total by option either equals or is greater than the total of Column 3, Section A on Page 3.
- ☐ ☐ Check total number given for Option 6. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds..

Comments: *The LEA is strongly encouraged to use the options of service report End of Year Report as a guideline for filling out this page. This is a duplicated count (service count) of students served.*

Page 4 – Permissive Use of Funds

Note: Page 4 MUST be included in application.

LEA SEA

- ☐ ☐ Name of LEA at top of page.
- ☐ ☐ Yes or No is checked for each item on Page 4.
- ☐ ☐ Use of Funds as Local Funds (4A) worksheet is completed if LEA is requesting this option.
- ☐ ☐ Use of Funds as Local Funds (4B) worksheet is completed if LEA is requesting this option.
- ☐ ☐ Use of Funds as Local Funds (4C) worksheet is completed if LEA is requesting this option. Justification page for budget is attached.
- ☐ ☐ Cover Page of Comprehensive Application is marked indicating Use of Funds to be utilized, if applicable

Pages 5 -12 – Estimated Expenditures

LEA SEA

- ☐ ☐ Name of LEA is given at top of page.
- ☐ ☐ Total expenditures for each budget (General Purpose, IDEA Part B) are calculated correctly.
- ☐ ☐ FTE positions are given for appropriate personnel line items.
- ☐ ☐ Check the total number given for Option 6 on page 3. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.
- ☐ ☐ If equipment over \$5,000 per unit is being purchased with Part B there is a corresponding equipment page.
- ☐ ☐ Total allocation including cents has been budgeted. DO NOT ROUND.
- ☐ ☐ Check contracted services amount against page 3, Column 2. If contracted services are paid from the general purpose budget, the LEA may be eligible for partial reimbursement.
- ☐ ☐ If special transportation services are indicated on Page 3, appropriate expenditures are included in the budget within 72710 series.
- ☐ ☐ Any budget code with the description “Other ” must be detailed on the appropriate justification page.

Comments: *Budget code substitutions or additions cannot be made in the budget.*

Page 13– Estimated Expenditure Summary

- ☐ ☐ Name of LEA is given at top of page.
- ☐ ☐ Budgeted amounts for each account series and fund types have been transferred correctly from each corresponding budget page.
- ☐ ☐ Calculations for each fund type (General Purpose and Idea Part B) are correct.
- ☐ ☐ Total expenditures for general purpose funds match total on page 16, item D.
- ☐ ☐ If the LEA is going to reduce its level of local expenditures of special education services, the correct column is filled in and computed correctly.
- ☐ ☐ Total award has been budgeted correctly.(Including cents. DO NOT ROUND)
- ☐ ☐ Indirect cost has been calculated correctly. Equipment and any monies budgeted for CEIS or Schoolwide schools under permissive use of funds have been subtracted prior to figuring indirect costs.

Calculation for indirect cost: Total Allocation –Any Equipment and/or Permissive Use of Funds= Allocation (less equipment) / Indirect Cost Rate (1.00__ or 1.0__ __) X Indirect Cost % = Maximum Indirect Cost (See sample attached)

Page 14 – Equipment List (IDEA only)

- ☐ ☐ Name of LEA is listed at top of page. .
- ☐ ☐ Any equipment budgeted under IDEA Part B requiring prior approval (\$5,000 per unit) is accounted for on a separate equipment pages.
- ☐ ☐ Budget codes are correct.
- ☐ ☐ Description is appropriate for definition of equipment.
- ☐ ☐ Quantity, Unit Cost, and Total Cost are correct. (**Unit cost is \$5,000 or more**; see comments below).
- ☐ ☐ Justification is given for each item purchased and is appropriate for the account under which equipment is budgeted. Justification is tied to the child's IEP or needs.
- ☐ ☐ Total for page is correct.
- ☐ ☐ If more than one page is needed, grand total of equipment is correct.

Comments: Equipment requiring prior approval is defined as property having a useful life of more than one year AND an acquisition cost of \$5,000 or more per unit. Minor sensitive equipment are items costing \$100 or more with a life expectancy of three years or longer.

Equipment must be kept on inventory. For equipment that is lost, stolen, or no longer useable, a letter of disposition must be addressed to the Director of Program Management Services and submitted to your Management Consultant.

Materials and software are not to be included on this page.

Pages – Line Item Justification for the Expenditures of IDEA, Part B Funds

- ☐ ☐ Name of LEA is given at top of each justification page.
- ☐ ☐ There is a justification for each budgeted account number under the Part B funds and the account code is marked.
- ☐ ☐ Account numbers and description of expenditures complete account name match the budget.
- ☐ ☐ Provide detailed justifications for all account codes which say “Specify” and for any items without prewritten justifications.
- ☐ ☐ All equipment costing \$100 or more but less than \$5,000 is specified on the appropriate justifications page with an equipment line item.

Comments: Do not include FTEs of personnel in the budget justifications—the appropriate FTEs have already been included on the budget pages.

Page 15 – Non-Supplanting/Maintenance of Effort/State and Local Funds

LEA SEA

- ☐ ☐ Name of LEA is listed at top of page.
- ☐ ☐ Expenditures for items “a” and “b” have been verified for accuracy.
- ☐ ☐ Item c (1), either actual or projected is circled.
- ☐ ☐ If actual figures used, amounts are transferred from State Special Education Expenditure Report correctly.
- ☐ ☐ The total unduplicated count of disabled students served agrees with the June End of Year Report.
- ☐ ☐ Division is correct.
- ☐ ☐ If the LEA is not expending more money (total or per pupil) in item “c” than in item “b”, a letter, signed by the Director of Schools must be included with justifications and specific expenditure amounts that equal or exceed the difference
- ☐ ☐ Item “d”—the amount of total expenditures from general purpose funds has been transferred accurately from page 14.
- ☐ ☐ Amount given in item “d” is the same or greater than amount given in Item c (1). **If no**, LEA is notified of potential maintenance of effort problem.

Calculation of
Indirect Cost (Restricted Rate)

$$\begin{array}{ccccccc}
 & & & & 1.00 _ _ & & \\
 & & & & 1.0 _ _ & & \\
 \hline
 \text{Total IDEA Allocation} & - & \text{Any Equipment} & = & \text{Adjusted Allocation} & / & \text{Ind. Cost} \times \text{Ind. Cost \%} = \text{Max. Indirect Cost} \\
 & & \text{and/or} & & & & \\
 & & \text{permissive use of funds} & & & &
 \end{array}$$

SAMPLE:

System: Tennessee City Schools

Indirect Cost Rate: 1.23%

$$\begin{array}{ccccccc}
 \underline{8,605,566} & - & \underline{15,000} & = & \underline{8,590,566} & / & \underline{1.0123} = 8,486,185.91 \times \underline{1.23\%} = \underline{104,380.09} \\
 \text{Total IDEA Allocation} & & \text{Equipment} & & \text{Adjusted Allocation} & & \text{Ind. Cost} & & \text{Ind. Cost \%} & & \text{Max. Ind. Cost} \\
 & & \text{and/or} & & & & & & & & \\
 & & \text{permissive use of funds} & & & & & & & &
 \end{array}$$